

JOHN CLYDE SULLIVAN.

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JUNE 10, 1898.—Committed to the Committee of the Whole House and ordered to be printed.

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Mr. DAYTON, from the Committee on Naval Affairs, submitted the following

REPORT.

[To accompany S. 1340.]

The Committee on Naval Affairs, to whom was referred the bill (S. 1340) for the relief of John Clyde Sullivan, after careful consideration, make the following report:

*This bill is accompanied by Senate Report No. 64, which sets forth the facts in this case, and said report is adopted by your committee as its report, with certain alterations and the addition of letters, etc.*

Mr. Sullivan was a paymaster in the Navy. He was tried before a court-martial at the navy-yard, Mare Island, Cal., July 26, 1893, on charges of rendering false and fraudulent returns and making a false and fraudulent official report, in violation of article 14 of the Articles for the Government of the Navy; of disobeying the lawful order of the Secretary of the Navy. The court, in August, 1893, sentenced him to be dismissed, and the President, on January 31, 1894, approved the sentence.

The bill authorizes the President to reappoint Mr. Sullivan as a paymaster at the foot of the grade of *paymasters in the Navy who have the relative rank of lieutenant-commander*.

The committee are well aware that in no ordinary case of this character would they be warranted in making a favorable report. Such report is now made upon the conviction that a serious wrong has been done to an upright and worthy officer. In saying this it is not intended to charge that any injustice was intended either by the court, Secretary, or the President. The committee do not believe there was. But upon a careful examination of the evidence adduced before the court-martial, and such additional evidence as has been brought to their attention, they are satisfied the sentence was an error that should, so far as possible, be rectified.

A paymaster in the Navy is required by the regulations to make two kinds of reports, or periodical statements, to the Navy and Treasury Departments. The first is to be rendered at the close of each calendar month, and is known as a monthly summary statement. Copies of this are sent to both the Navy and Treasury Departments. The name indicates, to some extent, its character. While it purports to give

expenditures and receipts and the disbursements of clothing and small stores, it is not accompanied by vouchers, and is not the report upon which the accounts of the paymaster with the Government are settled.

The other report required is called the quarterly account current. Upon this report the Treasury Department settles the paymaster's accounts every three months. The regulations require it to show all receipts and expenditures, with vouchers for open purchases and all contingent bills, properly approved by the captain and receipted, and a complete statement of the small stores and clothing account, with the receipts of other disbursing officers; also a full statement of all moneys received for provisions. The original of this report, with its accompanying papers, goes to the Fourth Auditor of the Treasury for official action, and a duplicate is also forwarded by the paymaster to the Navy Department. *Upon this report only* is predicated the financial relation of the paymaster to the Government.

The monthly summary statement has its use in informing the Navy and Treasury Departments at more frequent intervals of the condition of the paymaster's accounts, whether he is or is not in need of stores or funds, and serves as a check upon undue requisitions for either. But in the instructions printed upon the blanks furnished for this kind of report, the amounts which the paymaster credits to the hospital fund during the quarter on account of pay and on account of rations for sick in hospital are only required to be entered in the reports for March, June, September, and December. Thus there are two months in each quarter that the monthly statement is not required to set forth *all* the paymaster's expenditures. It is in evidence from the officers of the Treasury Department that these monthly statements are not used in any way in making the quarterly settlement. They seem to have no function ordinarily other than as here stated.

The distinction between these two kinds of reports, which are required of the paymasters, is important, as the material charges before the court-martial rest upon the monthly statements made by Mr. Sullivan, and do not rest at all upon his quarterly accounts current.

The committee find that the gravamen of all the charges is embezzlement. If the accused is innocent of having appropriated the funds of the United States to his own use, then the most that can be deduced from all the other accusations would be want of accuracy, and carelessness in signing his monthly statements. The committee are fully convinced there was no embezzlement, *and find that the evidence adduced before the court-martial, and the records of the Treasury Department do not sustain the charges and findings of embezzlement.*

Mr. Sullivan kept a paymaster's account with the subtreasury in San Francisco, and one with the subtreasury in New York. A portion of the public funds was always kept in a safe on board for daily current use. If he embezzled any money it would have to be taken from one of the depositories by check, or taken from the funds he kept on hand. It is now perfectly evident that all checks made on the subtreasury accounts were proper and legitimate. Those accounts have been closed and the vouchers examined by the proper officers and found correct. It is true that a list of checks drawn on New York was submitted by the Navy Department to the President, with the findings of the court-martial, with the allegation that part of them must have been drawn by the accused for his own illegal use. All these are now duly accounted for, and the committee allude to this point in another part of their report.

If, then, Mr. Sullivan embezzled, he must have taken the money from

the amount which he kept aboard. Let us see if that was possible. The summary statements upon which the charges of embezzlement were based begin with the one rendered for July, 1891. The court found that during that month the accused appropriated to his own use the sum of \$6,279.09. A copy of this report is before the committee. Also a copy of the report for the month previous. The June report shows that Sullivan had on board in cash at the close of that month \$17,223. Hence he commenced July with that much money. During July the deposits in his money chest aggregated \$555, making total cash receipts aboard for the month of \$17,778. The summary shows that he disbursed, all told, during the month, \$4,650.95. Of this amount he paid by checks, which were cashed at the subtreasury the following month, \$699, leaving a balance to be paid in coin of \$3,951.95, which, being deducted from the cash on hand, left in the ship's chest (according to this calculation) at the end of July the sum of \$13,826.05. The commander of the ship, who counted the money on the 31st day of July, duly certifies on the summary statement that he found there on hand \$13,970.05, being an excess of \$44.

Owing to the difficulty of determining exactly what portion of the disbursements was made by check on the subtreasury, we do not claim absolute accuracy for the above deduction. Yet it is sufficiently accurate to utterly disprove any allegation of embezzlement to the extent of \$6,279.09, as found by the court-martial.

Another analysis of the various returns made by the paymaster during the first quarter of the fiscal year 1892 also completely meets the allegations of embezzlements made during the first two months. The summary statement for the last month of the preceding quarter showed the paymaster to have on hand in the depositories and in the ship's chest \$43,669. This was taken up on the July summary statement. The three statements for July, August, and September show receipts as follows:

In July, taken up from June .....	\$43, 699. 00
In July, current receipts .....	555. 00
In August, current receipts .....	1, 005. 00
In September, current receipts .....	5, 510. 00
Total receipts for the quarter.....	50, 739. 00

The expenditures, as per the monthly statements, were:

For July.....	\$4, 650. 95
For August .....	4, 035. 79
For September.....	12, 057. 09
	<u>20, 743. 83</u>

Balance due United States September 30.....	29, 995. 17
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The accounts from the two depositories show, on September 30, as follows:

Balance in New York .....	\$7, 633. 33
Outstanding checks.....	628. 00
Actual balance .....	<u>\$7, 005. 33</u>
Balance in San Francisco .....	13, 468. 78
Outstanding checks.....	2, 510. 10
Actual balance .....	<u>10, 938. 68</u>
Total to his credit in depositories .....	17, 964. 01
He had on hand, as counted by the commander .....	12, 490. 92
Grand total to his credit .....	<u>30, 454. 93</u>

The amount due the United States at the end of this quarter, as shown by his three summary statements given above, was \$29,995.17. This leaves a balance in his favor of \$459.75.

Again, in the charges made before the court, based on the summary statements for July and August, 1891, it is alleged that Sullivan embezzled during July \$6,279.09, and during the month of August \$5,309.99. There is no charge made against the accuracy or honesty of his summary for the month of September. If the quarterly return made to the Fourth Auditor for the quarter composed of these three months was found accurate, and fully accounted for the funds which he had on hand at the beginning of the quarter and such additional amounts as were placed to his credit during the three months in question, then he either did not embezzle and appropriate to his own use the \$11,589.08, of which the court found him guilty during July and August, or else he returned the amount by depositing it at the subtreasury, or adding it to the "balance due the United States in hand." But the subtreasury accounts show that there were no deposits, great or small, to his credit during either month of the quarter. Did he, then, add the large amount to his cash on hand during the month of September, and previous to the count for that month? This is not conceivable.

At the end of July the cash in the chest was \$13,970.05; at the end of August, \$12,336.26, and at the end of September, \$12,490.92. Either these sums were on hand at these several dates or the commander of the ship (Commander C. S. Cotton) was in a conspiracy with the paymaster to rob the United States. He certifies at the bottom of each return:

I have examined all the above money items of receipt and expenditure, as well as the balance of cash on hand, and find the same correctly stated.

Commander Cotton also testified at the court-martial that he always counted this cash with great care, having it brought from the safes and placed on his table, and counted by himself, and counted in his presence by the paymaster and his clerk.

Having in mind the three items of "Cash on hand" at the end of each month, can it be possible that the paymaster brought from some private source and placed in his safe, to be counted on the last day of September, the large sum of \$11,589.08? It is not probable that he would have restored in August any of the money alleged to have been embezzled in July? According to the finds he was still embezzling.

On the 31st day of August (September 1) there was on hand, as counted by the commander, \$12,336.26. If to this be added the alleged embezzlements for the two preceding months (\$11,589.08) we have \$23,925.34. The deposits that month in the ship's chest aggregated \$5,510, making all told to be counted as cash \$29,435.34. The returns and vouchers show the expenditures for September to have been \$12,057.09. Of this amount about \$7,560.75 was paid by check on the subtreasury. This would leave but \$4,496.34 to be paid from the money chest. Deducting this from the money which must have been on hand under the circumstances as above stated, to wit, \$29,435.34, we have a remainder, ostensibly, in the paymaster's safe of \$24,939. Yet the commander certifies that he found only \$12,490.92.

By an inspection of the various charges and specifications presented to the court-martial it will be seen that most of the allegations of fraud are predicated on entries in the summary statements, showing larger sums to the credit of the paymaster in the subtreasuries than really existed. And upon these alleged shortages are based the charge



of embezzlement. There are two ways apparent upon the record, as it is now before us, that these discrepancies are subject to explanation.

(1) It seems to have been a custom of the paymaster, while the ship was on a cruise, to make purchases of supplies, such as coal, from time to time during the current quarter, paying for such purchases when made by checks and taking receipts. These receipts he did not enter on his summary statements for the first or second months of the quarter, but reported his balances in the subtreasuries as if such checks had not been given. During the third month of the quarter these receipts were frequently consolidated into a new receipt, which the parties furnishing the supplies would sign. The accumulated receipts were at the end of the quarter forwarded to the Fourth Auditor as vouchers to the quarterly current statement. They had not appeared upon either of the summary statements for the first two months.

This is illustrated in the three summaries for the first quarter of the fiscal year of 1892 (July, August, and September, 1891), of which we have already had occasion to speak. Neither the July nor the August summary shows any purchases of coal, but the September summary shows disbursements for coal to the amount of \$5,832, and the itemized statement attached shows that 131 tons were purchased July 11, 120 tons August 4, 91 tons August 24, and 95 tons September 15. All of this coal was paid for on the days when purchased. The *Mohican* was then cruising in the Bering Sea. The coal was bought of Rudolph Neumann, as general agent of the Alaska Commercial Company, at Unalaska, in Alaska. Thus the Navy Department was apprised, by the summary for the third month in the quarter and its accompanying abstract of "public bills," of what had been expended during the whole quarter in this class of purchase.

Of the wisdom or propriety of this course the committee express no opinion. But it was a custom that must have been known to the Navy Department if these summary statements received any inspection, and it readily explains certain apparent misstatements in the entries on the summaries for the first two months of the quarter. For instance, Mr. Sullivan purchased 131 tons of coal, at \$13.50 per ton, in July, and gave his check for the amount. This would amount to \$1,768.50. The receipt for this amount was in his safe on the last day of the month, when the summary for that month was made up. He was not sure the outstanding check had reached the depository and been paid. Then, instead of charging his summary account with an expenditure of that amount, he simply made the entry against the subtreasury as if the check had not been issued.

When the Navy Department came to make up the case against Mr. Sullivan they had the itemized accounts from the subtreasuries, and found that, at the end of a given month, where he had reported certain sums to his credit, there was a less sum, as checks issued during the month in question had been paid, and, further, what was found to his credit was subject to further diminution by reason of outstanding checks.

(2) Another way in which the differences between what Sullivan alleged in his statements to be in the subtreasury at the end of the month and what was actually found to be there when the subtreasury account came to be stated can frequently be accounted for, in this: It often occurred that on the last day of the month, or the last day but one, he would make a check for cash to be used on board. This check would be placed in the hands of an express company or bank to collect

at the subtreasury and return the proceeds to the ship. When the summary was made up this check was outstanding. It may have been in transit to San Francisco, or the proceeds may have been on the way to the vessel. In any event, the coin was not on board, and the amount of the check was not deducted from his balance at the subtreasury. Such checks, of course, were dated within the month for which the summary was made, and in some cases may have been actually paid within that month. If not so paid they were "outstanding checks," as set out in the specifications, chargeable to the account.

An examination of the account of the San Francisco subtreasury shows the entry of such checks as follows:

Made.	Paid.	Amount.
November 30, 1891 .....	December ....	\$1,800
December 30, 1891 .....	January .....	1,500
January 30, 1892 .....	February .....	3,000
February 29, 1892 .....	March .....	4,000
April 28, 1892 .....	May .....	2,500
July 26, 1892 .....	August .....	1,580
November 30, 1892 .....	December ....	1,000
December 30, 1892 .....	January .....	3,000
February 27, 1893 .....	March .....	1,000

The paymaster evidently considered the summary reports as an approximate statement from month to month of a continuous open account. There was no attempt to make them absolutely accurate. His obvious thought was that such apparent inaccuracies as grew out of his retaining vouchers for coal and other supplies during the first two months of the quarter, and reporting the several amounts as in the subtreasury, and of reporting in the subtreasury the amount of checks drawn the last days of the month for cash to be used on board, would be set right in the quarterly current statement.

That he did render the required quarterly statements with regularity, and duly transmit with them the necessary vouchers, throughout his entire connection with the *Mohican* and the *Independence*, the time within which he was charged and convicted of embezzling, in the aggregate, the enormous sum of \$52,151.99, is apparent from the following letters addressed to a member of the committee from the Acting Secretary of the Treasury and the Fourth Auditor:

TREASURY DEPARTMENT, March 24, 1894.

SIR: In reply to your communication of the 19th instant, asking for information in regard to the accounts of John Clyde Sullivan, late a paymaster in the United States Navy, for use of the Committee on Naval Affairs in connection with Senate bill No. 1655, I have the honor to transmit herewith a report of the Fourth Auditor of the 22d instant, covering the information desired.

Respectfully, yours,

W. E. CURTIS,  
Acting Secretary.

Hon. GEORGE C. PERKINS, *United States Senate.*

TREASURY DEPARTMENT, OFFICE OF THE FOURTH AUDITOR,  
Washington, D. C., March 22, 1894.

SIR: Your letter of the 19th instant to the honorable Secretary of the Treasury relative to the accounts of John Clyde Sullivan, late a paymaster in the United States Navy, has been referred to this office.

In reply thereto you are informed that the accounts of Paymaster John Clyde Sullivan, of the *Mohican* and *Independence*, were rendered to this office for settlement with but little delay, which delay was satisfactorily explained, and he has accounted

to the Treasury for all moneys intrusted to him for disbursements, and has deposited all balances due the United States except the sum of \$150.88, due by his final account current of the *Independence*, which amount was offset by pay due him at the date of rendering his final accounts of that ship.

He has never been called upon to make any deposits of Government funds in consequence of the proceedings and finding of a naval court-martial.

Respectfully,

C. B. MORTON, *Auditor*.

Hon. GEO. C. PERKINS,  
*United States Senate.*

There will also be found attached, as an exhibit to this report, a copy of a certified statement made by the Fourth Auditor of the Treasury, in which is set out the total expenditures and total receipts of John Clyde Sullivan, paymaster, United States Navy, from March 31, 1891, to May 5, 1893, covering the time he served on board the two steamers, *Mohican* and *Independence*. The summary found at the foot of this statement is as follows:

Total receipts, as shown by account current.....	\$234, 211. 19
Total expenditures.....	220, 117. 83
Balance deposited .....	14, 093. 36

Attached to this statement, and as a part of it, is a further statement entitled: "Expenditures, as shown by summary statements, from December 16, 1890, to May 5, 1893."

In this latter statement the expenditures are put down for each month, but the months are grouped into quarters and the footings for each quarter given. An examination shows that the aggregate expenditures for each quarter thus made up by months from the summary statements rendered the Paymaster-General by Mr. Sullivan tallies exactly with the expenditures set forth on the quarterly returns on which the Treasury Department settled his accounts, with the exception of a single quarter. The "Quarterly" for December 31, 1892, showed total expenditures of \$34,034.93, while the sum of expenditures on the three monthly statements for that same quarter showed \$34,176.95—a discrepancy of \$142.02. This is remarkable. Here are summary statements running through more than two years, most of them being made while the paymaster was on board his vessel cruising in the Bering Sea. But the vouchers which accompany the quarterly statements, when all rounded up, tally with the disbursements set down in the summaries, with only a difference in a single quarter of the small item of \$142.02.

It will be seen that the committee have thus far confined their report largely to the question of whether or not the paymaster could have been guilty of embezzlement. As was said at the outset, this is the material matter in the charges upon which he was tried. If he was not guilty of this crime he should not have been dismissed. It is evident from a statement in the files of the case, made by the Secretary to the President, that the Navy Department takes the same view. In a long letter reviewing the case the Secretary deals principally with the question of embezzlement. It is not the purpose of the committee to follow and discuss all the topics he touches upon. But it is apparent that the Secretary felt that the case of embezzlement was not strong if it rested simply upon the discrepancies between the statements made by Sullivan in the summaries as to the amounts to his credit in the subtreasuries on a fixed date and the amounts actually found there on that date. It was necessary to find where and when he had drawn money from

those accounts to appropriate to his own use. Accordingly, on pages 16 and 17 the Secretary makes the following statement:

By reference to Exhibit Z-20 of the record, it will be seen upon the credit side of the account that after Paymaster Sullivan left the *Mohican* he paid, on account of that ship, bills amounting to \$118.50 only, and deducted for pay of himself and clerk \$1,127.52, or a total of \$1,246.02. Turning to Exhibit Z-29-30 of the record, Paymaster Sullivan's account with the subtreasurer at New York, it will be seen that he checked out—

March 11.....	\$45.00
March 11.....	251.00
March 14.....	100.00
March 13.....	50.00
March 13.....	264.00
March 13.....	274.00
April 12.....	100.00
April 22.....	500.00
April 21.....	21.00
April 3.....	133.00
April 24.....	25.00
May 3.....	1,000.00
Making a total of .....	2,763.00

If we deduct the amount, \$1,246.02, with which he credited himself in his monthly summary statement for March and April, 1893, which included the pay of himself and clerk and all other moneys he had a right to draw for, we find that Paymaster Sullivan must have used the sum of \$1,516.98 for his own purposes. There is no escaping this conclusion. The two exhibits named above are both in evidence, and Mr. Sullivan has never attempted, either by testimony or argument, to make any explanation of this fact. Remembering that he drew during the months of March and April and up to the 3d of May from the *Mohican* deposits in the subtreasury this large sum, drawing it from day to day as he seemed to have use for it, and as he would naturally do if using it for his own purposes, the proof that he was converting Government funds to his own use is conclusive beyond the possibility of a doubt.

Now, whatever may have been the omissions of the accused or his counsel at the trial before the court-martial to explain the items appearing to have been checked from the subtreasuries, it is now in proof before us that each check set out above, making up the aggregate of \$2,763, was drawn for a proper and legitimate purpose and duly paid. The committee had the canceled checks brought from the Treasury Department to the committee room. It will be seen that the Secretary admits that of the whole amount the sum of \$1,246.02 might have been properly drawn. This latter sum was due to meet the paymaster's salary and that of his clerk and pay \$118.50 of bills for the ship.

The evidence of the checks themselves show that the following ones appearing in the Secretary's list were drawn against the paymaster's own salary:

March 11.....	\$45.00
March 14.....	100.00
April 12.....	100.00
April 22.....	500.00
April 21.....	21.00
April 3.....	133.00
April 24.....	25.00
Making in all .....	924.00

Then the check drawn March 13 for \$50 was to pay the clerk (Norbey). Deducting these amounts from the whole sum given, leaves \$1,789. This amount is accounted for by the following four checks, the first three being given in payment of bills due merchants, and to their respective orders, for provisions furnished the messes of the U. S. S. *Mohican*, and the one for \$1,000, drawn May 3, for the transfer of funds



from the subtreasury in New York, for disbursements while on duty, as follows:

March 11, to James Brownlie .....	\$251. 00
March 13, to James McCudden.....	264. 00
March 12, to Corcoran & Collins.....	274. 00
May 3, to John Clyde Sullivan.....	1, 000. 00
In all.....	1, 787. 00

The receipts for the above amounts paid for provisions are in the possession of the committee. Thus every item that the Secretary has given, and on which he founds the allegation that they furnish "the proof that the accused was converting Government funds to his own use is conclusive beyond the possibility of a doubt," is proven to have been quite legitimate.

There is one item of \$1,552.20 received from the sale of provisions to officers and their messes on board the *Mohican*, which Mr. Sullivan charged against himself, but it is not accounted for on his cash returns. This item deserves separate and special attention. When the *Mohican* started for an extended cruise in Bering Sea an unusual supply of provisions was taken aboard. These were stored in all parts of the vessel where room could be found, and outside of the usual storerooms provided, thus preventing the ordinary supervision and care of such stores. Throughout the cruise the quarterly statements of Paymaster Sullivan were duly made and verified by the commanding officer of the ship. It was at the end of the cruise, extending through more than two years, when the final inventory was taken for transfer to his relief that a shortage of \$1,520.62 was discovered.

This amount is equal to at least three times the amount of provisions which could have been sold on any ship of the Navy of that class during one quarter. In the confusion resulting from a summary removal an inventory was hurriedly made and the shortage developed. Knowing that in this alleged shortage there must be an error which would be straightened when the accounts came to be settled finally, Mr. Sullivan very properly charged himself with the entire amount for which he was liable, leaving an open question between himself and his bondsmen and the Treasury Department, which question was to be settled when his affairs were finally adjusted. The committee can not find in this transaction anything other than an honorable course on Mr. Sullivan's part, and the settlement effected at the Treasury Department in regard to this item sustains the committee in its opinion.

In closing this report the committee unhesitatingly state that they give some weight in determining the probabilities of the innocence of the accused to his long and honorable career in the service of his country. He entered the Army during the late war of the rebellion as a drummer boy at the age of 12 years. He served throughout the war, and upon the recommendation of a number of eminent soldiers, who knew of his most creditable services in the Army, he was appointed by President Grant an assistant paymaster in the Navy, and served in that office for more than twenty-three years. During that time he disbursed more than \$1,000,000 of money, and the Treasury Department passed all his accounts without question. Up to the time of the court-martial in question no breath of defamation had touched his high character for honor and honesty.

The committee recommend the passage of the bill and the restoration of this officer.

*Summary statement of all receipts and expenditures for each month and quarter of John Clyde Sullivan, paymaster, United States Navy, from December 16, 1890, to May 5, 1893.*

EXPENDITURES AS SHOWN BY ACCOUNT CURRENT FROM MARCH 31, 1891, TO MAY 5, 1893.

Date.	Expenditures.		Total.
	Per quarter.	Per year.	
1891.			
March 31.....	\$24,764.31		
June 30.....	21,896.59		
September 30.....	20,743.83		
December 31.....	32,655.20	\$100,060.93	
1892.			
March 31.....	21,733.12		
June 30.....	22,571.68		
September 30.....	21,540.89		
December 31.....	34,034.93	99,880.62	
1893.			
May 5.....	20,167.28	20,167.28	\$220,117.88

RECEIPTS AS SHOWN BY ACCOUNT CURRENT FROM MARCH 31, 1891, TO MAY 5, 1893.

Date.	Receipts.		
	For quarter.	For year.	Total.
1891.			
March 31.....	\$51,111.50		
June 30.....	39,218.40		
September 30.....	7,070.00		
December 31.....	20,768.91	\$118,168.81	
1892.			
March 31.....	32,842.60		
June 30.....	21,763.32		
September 30.....	8,445.84		
December 31.....	44,635.00	107,686.76	
1893.			
March 31.....	6,835.00		
May 5.....	1,520.62	8,355.62	\$234,211.19

SUMMARY OF ACCOUNT CURRENT.

Total receipts, as shown by account current.....	\$234,211.19
Total expenditures, as shown by account current.....	220,117.83
Deposited in full settlement of account .....	14,093.36

TREASURY DEPARTMENT,  
Fourth Auditor's Office, October 24, 1893.

I certify that the expenditures, as shown by the totals of the several accounts connected herewith, agree with the accounts current as rendered to the Fourth Auditor of the Treasury for settlement, and that the amounts are correct; and the balances as shown herein were deposited to the credit of the United States.

C. B. MORTON, Auditor.

EXPENDITURES AS SHOWN BY SUMMARY STATEMENTS FROM DECEMBER 16, 1890,  
TO MAY 5, 1893.

Date.	Total expenditures—		
	For month.	For quarter.	For year.
1890.			
December 31 .....	\$5,550.65		
1891.			
January 31 .....	7,850.28		
February 28 .....	6,306.98		
March 31 .....	4,987.40	\$24,764.31	
April 30 .....	11,185.43		
May 31 .....	6,640.32		
June 30 .....	4,072.84	21,896.59	
July 31 .....	4,650.95		
August 31 .....	4,035.79		
September 30 .....	12,057.09	20,743.83	
October 31 .....	21,275.78		
November 30 .....	6,377.32		
December 31 .....	5,012.10	32,663.20	\$100,069.93
1892.			
January 31 .....	7,624.98		
February 28 .....	6,039.18		
March 31 .....	8,068.96	21,733.12	
April 30 .....	9,217.36		
May 31 .....	8,126.41		
June 30 .....	5,227.91	22,571.68	
July 31 .....	9,701.88		
August 31 .....	6,617.36		
September 30 .....	5,221.65	21,540.89	
October 31 .....	14,838.94		
November 30 .....	9,253.02		
December 31 .....	10,084.99	34,176.95	100,022.64
1893.			
January 31 .....	8,641.41		
February 28 .....	10,279.65	18,921.26	
March .....	1,246.02		
April .....		1,246.02	
			20,167.23
Grand total .....			220,259.85

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,  
March 6, 1894.

SIR: Inclosed you will find a copy of the reconciling statement of your account supplementary to report 487 B, showing a balance due you of \$238.78, for which you will in due time receive a draft.

Very respectfully,

C. B. MORTON,  
Auditor.

JNO. CLYDE SULLIVAN, Esq.,  
Late Paymaster, U. S. N., Ebbitt House.

## JOHN CLYDE SULLIVAN.

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,  
*March 31, 1894.*

SIR: Inclosed you will find a copy of the reconciling statement of your account for the supplementary to Report 502 B, showing a balance due you of \$95.34, for which a draft will be forwarded.

Very respectfully,

C. B. MORTON, *Auditor.*

JOHN CLYDE SULLIVAN, Esq.,  
*Late Paymaster, U. S. N.*  
 (Care of Ebbitt House, City).

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*Reported settlement (copy).*

[Bond dated March 22, 1890.]

TREASURY DEPARTMENT,  
 OFFICE OF AUDITOR FOR NAVY DEPARTMENT,  
*Washington, D. C., February 7, 1898.*

I hereby certify that I have examined and settled the account of late Paymaster John Clyde Sullivan, U. S. N., supplementary to Certificate No. 532 B, and find that there is due him from the United States the sum of three dollars and sixty-nine cents (\$3.69).

Under the following appropriation:

General account of advances.....	\$3.69
	<hr/> 3.69

Requisition to issue and warrant to be sent to John Clyde Sullivan, late paymaster, United States Navy, 1344 G street NW., Washington, D. C.

F. H. MORRIS,  
*Auditor for the Navy Department.*

The SECRETARY OF THE TREASURY.

DIVISION BOOKKEEPING AND WARRANTS.

I certify that this is a true copy of a certificate made by me this day to the Secretary of the Treasury.

F. H. MORRIS, *Auditor.*